

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
VICTORIA DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	
)	
TROY MORELAND, ASHLEY MORELAND,)	
FIRST STATE BANCSHARES OF)	Case No. 6:18-cv-00053
YOAKUM, INC., AND)	
U.S. BANK AS TRUSTEE FOR MASTR)	
ASSET-BACKED SECURITIES TRUST)	
2006-HE4 MORTGAGE PASS-THROUGH)	
CERTIFICATES, SERIES 2006-HE4,)	
)	
Defendants.)	
_____)	

UNITED STATES' FIRST AMENDED COMPLAINT

Plaintiff, United States of America, pursuant to 26 U.S.C., Sections 7401 and 7403, at the direction of the Attorney General of the United States, or his delegate, and at the request of the Secretary of the Treasury, or his delegate, files this Complaint against Defendant, Troy Moreland, and Ashley Moreland (the Moreland Defendants): (1) for a judgment against the Moreland Defendants for unpaid federal tax liabilities, (2) to foreclose federal tax liens against, and sell, certain real property located in Victoria County, Texas, owned by the Moreland Defendants, and (3) to obtain, if appropriate, the 10% surcharge available under sub-chapter B or C of the Federal Debt Collection Procedure Act.

JURISDICTION AND VENUE

1. This Court has jurisdiction of this action under 26 U.S.C. §§ 7402(a) and 7403 and 28 U.S.C. §§ 1331, 1340 and 1345.

THE PARTIES

2. Plaintiff is the United States of America.

3. Defendant, Troy Moreland, is the taxpayer owing taxes to the United States. He resides in Yoakum, Texas, which is within the jurisdiction of this Court.

4. Defendant, Ashley Moreland, the wife of Troy Moreland, is a taxpayer owing taxes to the United States. She resides in Yoakum, Texas, within the jurisdiction of this Court.

5. Defendant First State Bancshares of Yoakum, Inc. (“First State”) is joined as a defendant in accordance with 26 U.S.C. § 7403(b) because it may hold a mortgage lien on the real property upon which foreclosure is being requested. Defendant First State may be served by serving its registered agent and President, A.G. Hermann, III, at 402 West Grand Avenue, Yoakum, Texas, 77995.

6. Defendant U.S. Bank National Association, as Trustee for Mastr Asset-Backed Securities Trust 2006-HE4 Mortgage Pass-Through Certificates, Series 2006-HE4 (“U.S. Bank as Trustee”) is joined as a defendant in accordance with 26 U.S.C. § 7403(b) because it holds a mortgage lien on the real property upon which foreclosure is being requested.

COUNT I (JUDGMENT FOR TAX LIABILITY)

7. A delegate of the Secretary of the Treasury assessed against the Moreland Defendants for unpaid federal income tax (Form 1040), statutory additions, and interest on the dates and for the periods as follows:

Type of Tax	Tax Period	Date of Assessment	Unpaid Balance as of August 15, 2018	Date Notice of Federal Tax Lien Filed
Form 1040	2012	09-29-2014	\$34,047.63	04-18-2016
Form 1040	2013	11-03-2014	\$52,100.75	04-18-2016
Form 1040	2014	11-23-2015	\$46,318.81	04-18-2016
			Total \$132,467.19	

[See Certificates of Assessments, Payments and Other Specified Matters (Form 4340), and Account Transcripts, for the Moreland Defendants for the years 2012, 2013, and 2014, attached as **Government Exhibits 1-3**]. These assessments were made against the Moreland Defendants based on their own voluntarily filed tax returns.

8. Despite having been given proper notice and demand for payment of the tax liabilities shown in paragraph 7, above, the Moreland Defendants have not fully paid the amounts due. The United States is therefore entitled to a judgment stating that the Moreland Defendants are liable to the United States for \$132,467.19, as of August 15, 2018, plus prejudgment and post judgment interest at the rates set forth in 26 U.S.C. §§ 6601 and 6621, 28 U.S.C. § 1961(c), until paid.

COUNT II (ENFORCEMENT OF TAX LIENS)

9. At the time of each of the above-described assessments, a federal tax lien arose, under 26 U. S. C. Section 6321, the tax liabilities and attached to all property or rights to property then owned, or thereafter acquired, by the Moreland Defendants for the unpaid income tax liabilities.

10. The Moreland Defendants are the owners of certain real property located at 369 Bruce Lane, Yoakum, Texas 77995 (“the Bruce Lane property”). In addition, Troy Moreland owns additional acreage that surrounds the Bruce Lane property. Upon information and belief, the total acreage of the Bruce Lane property and the surrounding acreage is approximately 25 acres. The warranty deeds issued to the Moreland Defendants for the Bruce Lane property and the surrounding acreage are attached as **Government Exhibits 4 – 5**.

11. The Internal Revenue Service recorded Notices of Federal Tax Lien against

Moreland Defendants in the Office of the County Clerk of Victoria County, Texas, with respect to the above described tax liabilities on April 18, 2016, and December 20, 2016.

12. Certified copies of the Notices of Federal Tax Lien are attached as **Government Exhibits 6 - 7**. The federal tax liens against the Moreland Defendants attach to and encumber the Bruce Lane property and the surrounding acreage.

13. As the tax liabilities remain unpaid, the federal tax liens should be foreclosed against the Moreland Defendant's interest in the real properties described in paragraph 10 above. Additionally, the Bruce Lane property and the surrounding acreage should be ordered sold free and clear of any rights, titles, liens, claims, or interests of any of the parties to this action with the proceeds of the sale being paid first to the costs of sale and then to the parties in the order of their priority of interest in the property.

14. Defendants First Share and U.S. Bank as Trustee may claim an interest in the Bruce Lane property and if so their priority must be determined.

COUNT III (FEDERAL DEBT COLLECTION PROCEDURE ACT)

15. 28 U.S.C. § 3011 authorizes the United States to recover a surcharge of 10% of the amount of the debt in the event the United States avails itself of the pre-judgment or post judgment relief as set forth in Subchapter B or C of the Federal Debt Collection Procedure Act, 28 U.S.C. §§ 3001 *et. seq.*, in order to cover the cost of processing and handling the litigation and enforcement under this chapter of the claim for such debt.

WHEREFORE, the United States of America requests that this Court:

a. Enter judgment in favor of the United States and against the Moreland Defendants for unpaid federal income tax liabilities for the years 2012, 2013, and 2014, in the amount of

\$132,467.19, as of August 15, 2018, plus prejudgment and post judgment interest at the rates set forth in 26 U.S.C. §§ 6601, 6621 and 28 U.S.C. § 1961(c) until paid;

b. Determine that the United States has valid and subsisting federal tax liens which attached to all of the property and rights to property of the Moreland Defendants, including, their interest in the real property described in paragraph 10, above;

c. Determine the priority of the interests of the parties in the subject real property described in paragraph 10, above;

d. Order that the United States' federal tax liens be foreclosed upon the real property described in paragraph 10, above, that the property be sold free and clear of any rights, titles, liens, claims, or interests of any of the parties to this action, and that the net proceeds of the sale be distributed to the parties in the order of their priority of interest in the property;

e. Order that, if the amounts distributed to the United States from the net proceeds of the sale of the real property described in paragraph 10 above are insufficient to satisfy fully the above-described tax liabilities, the United States have judgment for the deficiency against the Moreland Defendants; and

f. Award the United States such other and further relief as this Court deems just and proper, including, judgment for an amount equal to its costs incurred in this action and for any surcharge authorized by 28 U.S.C. § 3011.

RYAN K. PATRICK
United States Attorney

/s/ Moha P. Yepuri
MOHA P. YEPURI
Attorney, Tax Division
State Bar No. 24046651
U.S. Department of Justice
717 N. Harwood, Suite 400
Dallas, Texas 75201
(214) 880-9767
(214) 880-9741 (FAX)
Moha.P.Yepuri@usdoj.gov
ATTORNEYS FOR THE UNITED STATES

CERTIFICATE OF SERVICE

I certify that on November ____, 2018, the following persons have been served with a copy of the foregoing motion via email by the Court's ECF system:

Jeffrey Ray Seewald
McGlinchey Stafford, PLLC
1001 McKinney, Suite 1500
Houston, TX 77002

Amanda Goldstein
HICKS THOMAS LLP
700 Louisiana St., Suite 2000
Houston, TX 77002

Richard T Chapman
Anderson Smith et al
PO Box 1969
Victoria, TX 77902

/s/ Moha P. Yepuri
MOHA P. YEPURI

United States



of America

**Department of the Treasury
Internal Revenue Service**

Date: June 14, 2017

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Form 4340, Certification of Assessments, Payments, and Other Specified Matters for Troy B. and Ashley G. Moreland, Social Security Numbers: [REDACTED] 1427 and [REDACTED] 6825, covering United States Individual Income Tax for the period ending December 31, 2012

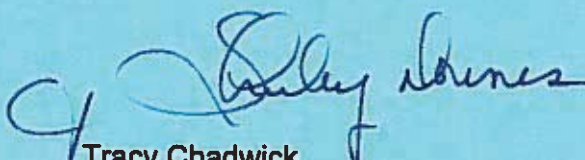
under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand,
and caused the seal of this office to be affixed, on the day
and year first above written.

By direction of the Secretary of the Treasury:



Catalog Number 19002E


Tracy Chadwick
Chief, Accounting Operations

**Government
Exhibit**

1

Form 2866 (Rev. 09-1997)

TROY B & ASHLEY G MORELAND

EIN/SSN:

1427
6825

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
 FORM: 1040 TAX PERIOD: DEC 2012

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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RETURN PREPARER TIN:

ADJUSTED GROSS INCOME
205,648.00

TAXABLE INCOME
134,244.00

SELF EMPLOYMENT TAX
17,218.00

08-30-2014	RETURN FILED & TAX ASSESSED 18221-242-30308-4 201437	42,839.00		09-29-2014
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08-01-2012	ESTIMATED TAX DECLARATION		2,000.00	
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08-13-2013 RECEIVED POA/TIA

	ESTIMATED TAX PENALTY 20143705	356.87		09-29-2014
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	LATE FILING PENALTY 20143705	9,188.77		09-29-2014
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	FAILURE TO PAY TAX PENALTY 20143705	3,675.51		09-29-2014
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	INTEREST ASSESSED 20143705	2,235.96		09-29-2014
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09-26-2014	PENDING INSTALLMENT AGREEMENT			
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11-03-2014	OVERPAID CREDIT APPLIED 1040 201012		28,904.76	
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01-05-2015	MODULE BLOCKED OR RELEASED FROM FEDERAL PAYMENT LEVY PROGRAM			
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01-06-2015	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED			
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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

TROY B & ASHLEY G MORELAND

EIN/SSN:

1427

6825

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2012

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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01-06-2015 INTENT TO LEVY COLLECTION
DUE PROCESS NOTICE
LEVY NOTICE ISSUED

01-16-2015 INTENT TO LEVY COLLECTION
DUE PROCESS NOTICE
RETURN RECEIPT SIGNED

01-16-2015 INTENT TO LEVY COLLECTION
DUE PROCESS NOTICE
RETURN RECEIPT SIGNED

09-26-2014 REVERSES PENDING
INSTALLMENT AGREEMENT

03-27-2015 PENDING INSTALLMENT
AGREEMENT

06-27-2015 REVERSES PENDING
INSTALLMENT AGREEMENT

08-22-2015 REVERSAL OF MODULE
BLOCKED FROM FEDERAL
PAYMENT LEVY PROGRAM

09-14-2015 MODULE IN FEDERAL PAYMENT
LEVY PROGRAM

FORM 4340 (REV. 01-2002)

PAGE 2

TROY B & ASHLEY G MORELAND

EIN/SSN:

1427
6825

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
 FORM: 1040 TAX PERIOD: DEC 2012

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
09-04-2015	FEDERAL TAX LIEN			
09-28-2015	FEEES AND COLLECTION COSTS		62.00	
09-08-2015	LIEN CDP NOTICE			
	INTEREST ASSESSED 20153805		915.82	10-12-2015
	FAILURE TO PAY TAX PENALTY 20153805		1,516.96	10-12-2015
11-03-2014	OVERPAID CREDIT APPLIED 1040 201012		42.48	
04-15-2016	FEDERAL TAX LIEN			
05-09-2016	FEEES AND COLLECTION COSTS		104.00	
04-19-2016	LIEN CDP NOTICE			
05-01-2017	INITIAL LEVY ISSUED (EFFECTIVE 01-01-2017)			
09-29-2014	Statutory Notice of Balance Due			
10-20-2014	Statutory Notice of Intent to Levy			
10-12-2015	Statutory Notice of Balance Due			

FORM 4340 (REV. 01-2002) PAGE 3

TROY B & ASHLEY G MORELAND

EIN/SSN:

1427
6825

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2012

BALANCE 29,947.65

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER:

PRINT NAME:

Tracy Chadwick

TITLE:

Chief, Accounting Operations

DELEGATION ORDER:

WI-11-5

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 06/14/2017

United States



of America

**Department of the Treasury
Internal Revenue Service**

Date: June 14, 2017

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Form 4340, Certification of Assessments, Payments, and Other Specified Matters for Troy B. and Ashley T. Moreland, Social Security Numbers: [REDACTED]-1427 and [REDACTED] 6825, covering United States Individual Income Tax for the period ending December 31, 2013

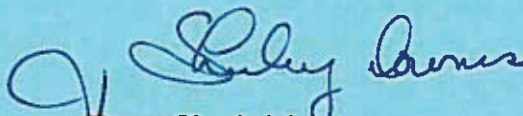
under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand,
and caused the seal of this office to be affixed, on the day
and year first above written.

By direction of the Secretary of the Treasury:



Catalog Number 19002E


Tracy Chadwick
Chief, Accounting Operations

**Government
Exhibit**

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

TROY B & ASHLEY T MORELAND

EIN/SSN: [REDACTED] 1427
6825TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2013

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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RETURN PREPARER TIN:
[REDACTED]ADJUSTED GROSS INCOME
169,230.00TAXABLE INCOME
107,867.00SELF EMPLOYMENT TAX
18,884.00

09-26-2014	RETURN FILED & TAX ASSESSED 76221-669-03898-4 201442	35,708.00		11-03-2014
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09-05-2013 RECEIVED POA/TIA

03-24-2014 EXTENSION OF TIME TO FILE
EXT. DATE 10-15-2014

	ESTIMATED TAX PENALTY 20144205	641.00		11-03-2014
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	FAILURE TO PAY TAX PENALTY 20144205	1,249.78		11-03-2014
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	INTEREST ASSESSED 20144205	597.77		11-03-2014
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01-05-2015 MODULE BLOCKED OR
RELEASED FROM FEDERAL
PAYMENT LEVY PROGRAM01-06-2015 INTENT TO LEVY COLLECTION
DUE PROCESS NOTICE
LEVY NOTICE ISSUED01-06-2015 INTENT TO LEVY COLLECTION
DUE PROCESS NOTICE
LEVY NOTICE ISSUED01-16-2015 INTENT TO LEVY COLLECTION
DUE PROCESS NOTICE
RETURN RECEIPT SIGNED

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

TROY B & ASHLEY T MORELAND

EIN/SSN: [REDACTED] 1427
6825TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2013

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
01-16-2015	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE RETURN RECEIPT SIGNED			
03-27-2015	PENDING INSTALLMENT AGREEMENT			
06-27-2015	REVERSES PENDING INSTALLMENT AGREEMENT			
08-22-2015	REVERSAL OF MODULE BLOCKED FROM FEDERAL PAYMENT LEVY PROGRAM			
09-14-2015	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
09-04-2015	FEDERAL TAX LIEN			
09-08-2015	LIEN CDP NOTICE			
	INTEREST ASSESSED 20153805	1,092.11		10-12-2015
	FAILURE TO PAY TAX PENALTY 20153805	3,749.34		10-12-2015

FORM 4340 (REV. 01-2002)

PAGE 2

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

TROY B & ASHLEY T MORELAND

EIN/SSN:

1427

6825

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

FORM: 1040

TAX PERIOD: DEC 2013

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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04-15-2016 FEDERAL TAX LIEN

04-19-2016 LIEN CDP NOTICE

05-01-2017 INITIAL LEVY ISSUED
(EFFECTIVE 01-01-2017)

11-03-2014 Statutory Notice of Balance Due

11-24-2014 Statutory Notice of Intent to Levy

10-12-2015 Statutory Notice of Balance Due

FORM 4340 (REV. 01-2002)

PAGE 3

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

TROY B & ASHLEY T MORELAND

EIN/SSN: [REDACTED] -1427
-6825

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2013

BALANCE 43,038.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: 

PRINT NAME: Tracy Chadwick

TITLE: Chief, Accounting Operations

DELEGATION ORDER: WI-i1-5

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 06/14/2017

United States



of America

**Department of the Treasury
Internal Revenue Service**

Date: June 14, 2017

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Form 4340, Certification of Assessments, Payments, and Other Specified Matters for Troy and Ashley T. Moreland, Social Security Numbers: [REDACTED] 1427 and [REDACTED] -6825, covering United States Individual Income Tax for the period ending December 31, 2014

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:



Catalog Number 19002E

Tracy Chadwick
Tracy Chadwick
Chief, Accounting Operations

**Government
Exhibit**

3

Form **2866** (Rev. 09-1997)

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

TROY & ASHLEY T MORELAND

EIN/SSN: [REDACTED] 1427
6825TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2014

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
------	----------------------------	---	----------------------------------	---------------------------------------

RETURN PREPARER TIN:
[REDACTED]ADJUSTED GROSS INCOME
168,036.00TAXABLE INCOME
95,615.00SELF EMPLOYMENT TAX
19,266.00

10-15-2015	RETURN FILED & TAX ASSESSED 76211-688-80016-5 201544	32,835.00		11-23-2015
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02-09-2015 RECEIVED POA/TIA

04-10-2015 EXTENSION OF TIME TO FILE
EXT. DATE 10-15-201504-15-2015 EXTENSION OF TIME TO FILE
EXT. DATE 10-15-2015

	ESTIMATED TAX PENALTY 20154405	590.00		11-23-2015
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	FAILURE TO PAY TAX PENALTY 20154405	1,313.40		11-23-2015
--	---	----------	--	------------

	INTEREST ASSESSED 20154405	604.60		11-23-2015
--	-------------------------------	--------	--	------------

02-29-2016 MODULE IN FEDERAL PAYMENT
LEVY PROGRAM04-05-2016 INTENT TO LEVY COLLECTION
DUE PROCESS NOTICE
COLL DUE PROCESS NOTICE
REFUSED/UNCLAIMED04-05-2016 INTENT TO LEVY COLLECTION
DUE PROCESS NOTICE
COLL DUE PROCESS NOTICE
REFUSED/UNCLAIMED

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

TROY & ASHLEY T MORELAND

EIN/SSN: [REDACTED] 1427
6825TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2014

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
04-05-2016	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED			
04-05-2016	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED			
04-15-2016	FEDERAL TAX LIEN			
04-19-2016	LIEN CDP NOTICE			
10-15-2016	AMENDED RETURN FILED 33277-708-00131-6			
11-28-2016	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
12-21-2016	AMENDED RETURN FILED 89277-758-09440-6			
	ADDITIONAL TAX ASSESSED 56254-437-05003-7 20170605		0.00	02-27-2017
02-27-2017	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			

FORM 4340 (REV. 01-2002)

PAGE 2

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

TROY & ASHLEY T MORELAND

EIN/SSN:

1427

6825

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

FORM: 1040 TAX PERIOD: DEC 2014

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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02-27-2017 INITIAL LEVY ISSUED
(EFFECTIVE 01-01-2017)

11-23-2015 Statutory Notice of Balance Due

12-14-2015 Statutory Notice of Intent to Levy

FORM 4340 (REV. 01-2002)

PAGE 3

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

TROY & ASHLEY T MORELAND

EIN/SSN:

1427

6825

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2014

BALANCE 35,343.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER:

PRINT NAME: Tracy Chadwick

TITLE: Chief, Accounting Operations

DELEGATION ORDER: WI-11-5

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 06/14/2017

FORM 4340 (REV. 01-2002)

PAGE 4

OFFICIAL RECORDS INSTRUMENT # 200610954 5 pgs

WARRANTY DEED

NOTICE OF CONFIDENTIALITY RIGHTS: IF YOU ARE A NATURAL PERSON, YOU MAY REMOVE OR STRIKE ANY OF THE FOLLOWING INFORMATION FROM THIS INSTRUMENT BEFORE IT IS FILED FOR RECORD IN THE PUBLIC RECORDS: YOUR SOCIAL SECURITY NUMBER OR YOUR DRIVER'S LICENSE NUMBER.

DATE Aug 15, 2006

GRANTOR Ricardo Mares and MARIA MARES

GRANTEE TROY B MORELAND and ASHLEY MORELAND

GRANTEE'S MAILING ADDRESS

369 Bruce Lane
Victoria, TX 77905

CONSIDERATION Ten Dollars and other valuable consideration

PROPERTY The following described Land

See EXHIBIT "A" hereto attached, SAVE AND EXCEPT that land shown on EXHIBIT "B" hereto attached

Together with and including all of the Grantor's right, title and interest in and to the rights and appurtenances in any way belonging or appurtenant to said Land, including, without limitation (i) any improvements on said Land, (ii) strips and gores, if any, adjacent or contiguous to the Land, (iii) any land lying in or under the bed of any street, alley, road, creek or stream running through, abutting or adjacent to the Land, (iv) any riparian rights appurtenant to the Land relating to surface or subsurface waters, and (v) easements, rights of ingress and egress and reversionary interests benefitting or serving the Land (the Land and other appurtenant rights being referred to herein as the "Property")

RESERVATIONS FROM AND EXCEPTIONS TO CONVEYANCE AND WARRANTY

This conveyance is subject to the following matters to the extent that such are presently in force and effect and affect the Property

- (1) All easements, rights-of-way and restrictive covenants, if any, of record with the County Clerk of the County in which the Property is located,
- (2) Taxes for the current year, the payment of which Grantee assumes,
- (3) All mineral estate reservations and conveyances (including assignments or reservations of royalty interests) by Grantor and by Grantor's predecessors in title as shown by the records of the County Clerk of the County in which the Property is located, and the rights of the owner of any portion of the mineral estate and the rights of any lessee or other person claiming an interest in oil, gas and other minerals under oil, gas and mineral leases or other documents as such is shown by the records of the County Clerk of the County in which the Property is located

GRANT OF PROPERTY

Grantor, for the Consideration and subject to the Reservations From and Exceptions to Conveyance and Warranty, GRANTS, SELLS, and CONVEYS to Grantee the Property, together with all and singular the rights and appurtenances thereto in any way belonging, to have and to hold unto Grantee, Grantee's heirs, executors, administrators, successors, and assigns forever. Grantor binds Grantor and Grantor's heirs, executors, administrators, and successors to warrant and forever defend

STEWART TITLE
OF VICTORIA, INC.
GF # 200710773

I, Heidi Easley, County Clerk, Victoria County, Texas, do hereby certify that this is a true and correct copy as the same appears of record in my office. Witness my hand and Seal of Office on



October 25, 2017

Heidi Easley, County Clerk

By

Michelle Longoria
Michelle Longoria

Deputy

Page 1 of 5

Government
Exhibit

4

all and singular the Property to Grantee and Grantee's heirs, executors, administrators, successors and assigns against every person whomsoever lawfully claiming or to claim the same or any part thereof, except as to the Reservations From and Exceptions to Conveyance and Warranty

When the context requires, singular nouns and pronouns include the plural

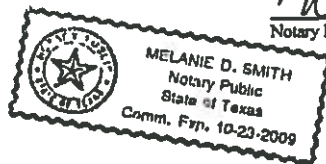
Ricardo Mares
Ricardo Mares
Maria Mares
Maria Mares

STATE OF TEXAS

COUNTY OF Victoria

This instrument was acknowledged before me on the 15 day of Aug
2006 by Ricardo Mares and MARIA MARES
Ricardo

Melanie D. Smith
Notary Public, State of Texas



Return to
Stewart Title Company of Victoria
115 W Santa Rosa
Victoria, Texas 77901

GF No 26070773 MS

F:\686106\Mareland\Troy\wd-227-21-17.doc

- 2 -

I, Heidi Easley, County Clerk, Victoria County, Texas,
do hereby certify that this is a true and correct copy
as the same appears of record in my office. Witness
my hand and Seal of Office on



October 25, 2017

Heidi Easley, County Clerk

By

Michelle Longoria
Michelle Longoria

Deputy

EXHIBIT 'A'

Being a 25.10 acre tract of land situated in the T. & N. O. Railroad Company Survey No. 10, Abstract 472, Victoria County, Texas, and being that same tract of land described as 25 acres as conveyed by Lee P. Nickel to Bruce Nickel according to Instrument recorded in Volume 1015, Page 477 of the Deed Records of said County, said 25.10 acre tract of land being more fully described by metes and bounds in Deed of record in Volume 265, Page 01, Official Records, Victoria County, Texas.

Together with a twelve foot (12') easement for ingress and egress described in a deed from Ruby Lee Nickel to Lee P. Nickel, recorded in Volume 1015 Page 153 of the Deed Records of Victoria County, Texas.

All rights under four easement agreements in favor of Bruce Nickel from (1) Thomas L. Geistman, Jr. and Deena Geistman, recorded in Volume 264, Page 845, Official Records; (2) Carl Hewer and Cindy Hewer recorded in Volume 264, Page 858, Official Records; (3) Wilson W. Vowell and Mamie Vowell recorded in Volume 264, Page 852; (4) Sanford R. Brown and Nancy B. Brown recorded in Volume 264, Page 864; providing a forty foot (40') ingress and egress easement to the above 25.10 acres.

NOTE: The Company is prohibited from insuring the area or quantity of the land described herein. Any statement in the above legal description of the area or quantity of land is not a representation that such area or quantity is correct, but is made only for informational and/or identification purposes and does not override Item 2 of Schedule B hereof.

I, Heidi Easley, County Clerk, Victoria County, Texas, do hereby certify that this is a true and correct copy as the same appears of record in my office. Witness my hand and Seal of Office on



October 25, 2017

Heidi Easley, County Clerk

By

Michelle Longoria
Michelle Longoria

Deputy

Exhibit "B"

10.00 ACRE TRACT
FIELDNOTE DESCRIPTION

STATE OF TEXAS)

COUNTY OF VICTORIA)

Being 10.00 acres situated in and a part of the T. & N.O. Railroad Survey No. 10, Abstract No. 472, Victoria County, Texas, and is a portion of that certain 25.10 acre tract recorded in Volume 265, Page 021 of the Official Records of Victoria County, Texas. This 10.00 acres is more fully described by metes and bounds as follows;

BEGINNING at a iron rod found for the South corner of this 10.00 acres, also being the South corner of said 25.10 acre tract, and the East corner of a 3.362 acre tract recorded in Instrument Number 200413555 of the Official Records of Victoria County, Texas;

THENCE, N 36°00'00" W (bearing reference line) with the common line of this tract, said 3.362 acre tract, a 9.09 acre tract recorded in Volume 2, Page 346 of the Official Records of Victoria County, Texas and a 12.50 acre tract recorded in Instrument No. 200003784 of the Official Records of Victoria County, Texas, a distance of 947.00 feet to a iron rod set for the West corner of this 10.00 acres;

THENCE, crossing said 25.10 acre tract as follows;


1. N 54°10'00" E a distance of 460.00 feet to a iron rod set for the North corner of this 10.00 acres;
2. S 36°00'00" E a distance of 947.45 feet to a iron rod set for the East corner of this 10.00 acres;

THENCE, S 54°30'36" W with the common line of this tract and a 25.00 acre tract recorded in Volume 1232, Page 119 of the Deed Records of Victoria County, Texas, a distance of 72.37 feet to a iron rod found for a corner of this 10.00 acres;

THENCE, S 54°10'00" W with the common line of this tract and a 4.21 acre tract recorded in Volume 1327, Page 853 of the Deed Records of Victoria County, Texas, also being the Northwest line of Bruce Lane (a 12' foot wide ingress and egress easement, Volume 1015, Page 153, Deed Records) a distance of 387.63 feet to the PLACE OF BEGINNING; CONTAINING within these metes and bounds 10.00 acres.

A survey plat accompanies this description

The foregoing FIELDNOTE DESCRIPTION was prepared from an on the ground survey made under my direction and supervision on August 10, 2006, and bearings are based on a deed recorded in Volume 265, Page 021 of the Official Records of Victoria County, Texas.


Dennis J. Ellis
Registered Professional
Land Surveyor
Texas No. 4736

8-11-06
Date

7 'J' R44C'00

1178 05/05/17 JVB 10/06/17 11/05/18

WWW.VICTORIACOUNTYTX.COM

I, Heidi Easley, County Clerk, Victoria County, Texas,
do hereby certify that this is a true and correct copy
as the same appears of record in my office. Witness
my hand and Seal of Office on

October 25, 2017

Heidi Easley, County Clerk



By


Michelle Longoria

Deputy

FILED AND RECORDED
OFFICIAL PUBLIC RECORDS

Val D. Huvar

2006 AUG 16 04:29 PM 200610954
RENNED \$23.00
VAL D. HUVAR, COUNTY CLERK
VICTORIA COUNTY, TEXAS

*Ret to Troy Moreland
369 Bruce
Yoakum TX 77995*

I, Heidi Easley, County Clerk, Victoria County, Texas,
do hereby certify that this is a true and correct copy
as the same appears of record in my office. Witness
my hand and Seal of Office on



October 25, 2017

Heidi Easley, County Clerk

Page 5 of 5

By

Michelle Longoria
Michelle Longoria

Deputy

OFFICIAL RECORDS INSTRUMENT # 200610955 4 pgs

GENERAL WARRANTY DEED

THE STATE OF TEXAS §
COUNTY OF VICTORIA § KNOW ALL MEN BY THESE PRESENTS

THAT RICARDO MARES and spouse, MARIA MARES hereinafter referred to as "Grantor" (whether one or more), for and in consideration of the sum of TEN AND NO/100 DOLLARS (\$10.00) and other good and valuable consideration to Grantor in hand paid by TROY MORELAND, A MARRIED MAN, hereinafter referred to as "Grantee" (whether one or more), the receipt and sufficiency of which are hereby acknowledged and confessed, and for the further consideration of the execution and delivery by said Grantee of one certain Promissory Note in the original principal sum of ONE HUNDRED FIFTY THOUSAND AND 00/100 DOLLARS (\$150,000.00), bearing even date herewith, payable to the order of DECISION ONE MORTGAGE COMPANY, LLC, hereinafter called "Mortgagee", bearing interest at the rate therein provided, said Note containing an attorney's fee clause and various acceleration of maturity clauses in case of default, and being secured by Vendor's Lien and Superior Title retained herein in favor of said Grantor and assigned to Mortgagee, and also being secured by a Deed of Trust of even date herewith from Grantee to GEORGE M. SHANKS, JR., Trustee, and

WHEREAS, Mortgagee has, at the special instance and request of Grantee, paid to Grantor a portion of the purchase price of the property hereinafter described, as evidenced by the above described Promissory Note, said Vendor's Lien and Superior Title against said property securing the payment of said Promissory Note are hereby assigned, transferred and delivered, without recourse, to Mortgagee, Grantor hereby conveying to said Mortgagee the said Superior Title to said property, subrogating said Mortgagee to all rights and remedies of Grantor in the premises by virtue of said liens,

And Grantor has GRANTED, SOLD AND CONVEYED, and by these presents does GRANT, SELL AND CONVEY, unto said Grantee, the following described real property, to-wit:

SEE EXHIBIT 'A' ATTACHED HERETO AND MADE A PART
HEREOF FOR ALL PURPOSES,

TO HAVE AND TO HOLD the above described premises, together with all and singular the rights and appurtenances thereunto in anywise belonging unto said Grantee, his heirs and assigns, FOREVER Grantor does hereby bind himself, his heirs, executors and administrators, TO WARRANT AND FOREVER DEFEND all and singular the said premises unto the said Grantee, his heirs and assigns, against every person whomsoever lawfully claiming, or to claim the same, or any part thereof

This Deed is executed, delivered and accepted subject to all and singular any liens securing the payment of any debt created or assumed in connection herewith if such liens are described herein, ad valorem taxes for the current and all subsequent years, subsequent assessments for prior years due to changes in land usage or ownership, zoning ordinances, utility district assessments and standby fees, if any, applicable to and enforceable against the above described property, and all valid utility easements created by the dedication deed or plat of the subdivision in which said real property is located, covenants, restrictions common to the platted subdivision in which said real property is located, mineral reservations, maintenance fund liens, if any, applicable to and enforceable against the above described property as shown by the records of the County Clerk of the County in which said real property is located, and any title or rights asserted by anyone, including, but not limited to, persons, corporations, governments or other entities to tidelands, or lands comprising the shores or beds of navigable or perennial rivers and streams, lakes, bays, gulfs or oceans, or to

Page 1 of 2 Pages

STEWART TITLE
OF VICTORIA, INC.
GF #26070773

I, Heidi Easley, County Clerk, Victoria County, Texas, do hereby certify that this is a true and correct copy as the same appears of record in my office. Witness my hand and Seal of Office on



October 25, 2017

Heidi Easley, County Clerk

By

Michelle Longoria
Michelle Longoria

Deputy

Page 1 of 4

Government
Exhibit

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any land extending from the line of the harbor or bulkhead lines as established or changed by any government or to filled-in lands, or artificial islands, or to riparian rights or other statutory water rights, or the rights or interests of the State of Texas or the public generally in the area extending from the line of mean low tide to the line of vegetation or the right of access thereto, or right of easement along and across the same, if any, applicable to and enforceable against the above described property

But it is expressly agreed that the Grantor herein reserves and retains for himself, his heirs and assigns, a VENDOR'S LIEN, as well as the Superior Title, against the above described property, premises and improvements, until the above described Promissory Note and all interest thereon have been fully paid according to the terms thereof, when this Deed shall become absolute

The contract between Grantor as the seller and Grantee as the buyer may contain limitations as to warranties, to the extent said contract provides for such limitations to survive this conveyance they shall be deemed incorporated herein by reference. The warranty of title contained in this deed is hereby expressly excluded from the limitations referenced in this paragraph

WHEN this Deed is executed by more than one person, or when the Grantee is more than one person, the instrument shall read as though pertinent verbs, nouns and pronouns were changed correspondingly, and when executed by or to a legal entity other than a natural person, the words "heirs, executors and administrators" or "heirs and assigns" shall be construed to mean "successors and assigns". Reference to any gender shall include either gender and, in the case of a legal entity other than a natural person, shall include the neuter gender, all as the case may be

DATED the 15 day of AUGUST, 2006

Ricardo Mares
RICARDO MARES

Maria Mares
MARIA MARES

Grantee's Mailing Address
369 BRUCE LANE
VICTORIA, TEXAS 77905

THE STATE OF TEXAS §

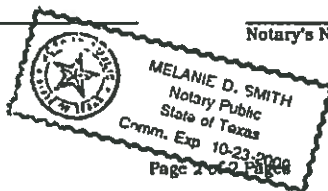
COUNTY OF Victoria §

This instrument was acknowledged before me on the 15 day of Aug, 2006 by RICARDO MARES and MARIA MARES

Melanie D. Smith
NOTARY PUBLIC

My commission expires

Notary's Name (printed)



D:\1 MORELAND 2320060788950 CM cm

I, Heidi Easley, County Clerk, Victoria County, Texas, do hereby certify that this is a true and correct copy as the same appears of record in my office. Witness my hand and Seal of Office on

October 25, 2017

Heidi Easley, County Clerk



By

Michelle Longoria
Michelle Longoria

Deputy

Exhibit "A"

10.00 ACRE TRACT
FIELDNOTE DESCRIPTION

STATE OF TEXAS

1

COUNTY OF VICTORIA

1

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A survey plat accompanies this description

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Dennis J. Ellis
Registered Professional
Land Surveyor
Texas No. 4736

8-11-05
Date

I, Heidi Easley, County Clerk, Victoria County, Texas, do hereby certify that this is a true and correct copy as the same appears of record in my office. Witness my hand and Seal of Office on

October 25, 2017

Heldi Easley, County Clerk



By

Michelle Longoria

Deputy

FILED AND RECORDED
OFFICIAL PUBLIC RECORDS

Val D. Huvar

2006 AUG 16 04:29 PM 200610955
RECORDED \$19.00
VAL D. HUVAR, COUNTY CLERK
VICTORIA COUNTY, TEXAS

Ret to: Troy Moreland
369 Bruce Ln
Yoakum TX 77995

I, Heidi Easley, County Clerk, Victoria County, Texas,
do hereby certify that this is a true and correct copy
as the same appears of record in my office. Witness
my hand and Seal of Office on



October 25, 2017

Heidi Easley, County Clerk

By

Michelle Longoba
Michelle Longoba

Deputy

2 pgs
FTL

201604155

5216		Department of the Treasury - Internal Revenue Service			
Form 668 (Y)(c) (Rev. February 2004)		Notice of Federal Tax Lien			
Area: SMALL BUSINESS/SELF EMPLOYED AREA #5 Lien Unit Phone: (800) 913-6050		Serial Number 207073716		For Optional Use by Recording Office	
<p>As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.</p>					
Name of Taxpayer TROY & ASHLEY T MORELAND					
Residence 369 BRUCE LN YOAKUM, TX 77995-6611					
<p>IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).</p>					
Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2012	XXX-XX-1427	09/29/2014	10/29/2024	29843.65
1040	12/31/2013	XXX-XX-1427	11/03/2014	12/03/2024	43038.00
1040	12/31/2014	XXX-XX-1427	11/23/2015	12/23/2025	35343.00
Place of Filing VICTORIA COUNTY VICTORIA, TX 77901					Total \$ 108224.65

This notice was prepared and signed at NASHVILLE, TN, on this,
the 06th day of April, 2016.

Signature <i>Cheryl Cordova</i> for F STEWART	Title REVENUE OFFICER (512) 339-5537	25-08-2109
--	--	------------

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
CAT. NO 60025X

I, Heidi Easley, County Clerk, Victoria County, Texas,
do hereby certify that this is a true and correct copy
as the same appears of record in my office. Witness
my hand and Seal of Office on



October 25, 2017

Heidi Easley, County Clerk

By

Michelle Longoria
Michelle Longoria

Deputy

Page 1 of 2Government
Exhibit

6

Page 2 of 2

✓ Filed and Returned to
INTERNAL REVENUE SERVICE
STOP 8420G
PO BOX 145595
CINCINNATI, OH 45250-9734

FILED AND RECORDED
OFFICIAL PUBLIC RECORDS

Heidi Easley

Heidi Easley, County Clerk
Victoria County Texas

April 18, 2018 04:51:08 PM

JUILLIAMS

FEE: \$21.00
FTL

201604155

I, Heidi Easley, County Clerk, Victoria County, Texas,
do hereby certify that this is a true and correct copy
as the same appears of record in my office. Witness
my hand and Seal of Office on

October 25, 2017



Heidi Easley, County Clerk

By

Michelle Longoria

Michelle Longoria

Deputy

2 pgs
FTL

201613885

Form 668 (Y)(c) (Rev. February 2004)	11874	Department of the Treasury - Internal Revenue Service
Notice of Federal Tax Lien		

Area: SMALL BUSINESS/SELF EMPLOYED AREA #5 Lien Unit Phone: (800) 913-6050	Serial Number 241693216	For Optional Use by Recording Office
--	----------------------------	--------------------------------------

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer TROY & ASHLEY T MORELAND

Residence 369 BRUCE LN
YOAKUM, TX 77995-6611

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2015	XXX-XX-1427	11/21/2016	12/21/2026	6222.18
Place of Filing VICTORIA COUNTY VICTORIA, TX 77901					Total \$ 6222.18

This notice was prepared and signed at NASHVILLE, TN, on this,

the 13th day of December, 2016.

Signature <i>Cheryl Condert</i> for F STEWART	Title REVENUE OFFICER (512) 339-5537	25-08-2109
--	--	------------

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien
Rev. Rul. 71-466, 1971-2 C.B. 409)

Form 668(Y)(c) (Rev. 2-2004)
CAT. NO 60025X

Part 1 - Kept By Recording Office

I, Heidi Easley, County Clerk, Victoria County, Texas, do hereby certify that this is a true and correct copy as the same appears of record in my office. Witness my hand and Seal of Office on



October 25, 2017

Heidi Easley, County Clerk

By

Michelle Longoria
Michelle Longoria

Deputy

Page 2 of 2

✓ Filed and Returned to
INTERNAL REVENUE SERVICE
STOP 8420G
PO BOX 145595
CINCINNATI, OH 45250-9734

FILED AND RECORDED
OFFICIAL PUBLIC RECORDS

Heidi Easley
Heidi Easley, County Clerk
Victoria County Texas

December 20, 2016 01:51:53 PM

JWILLIAMS FEE: \$21.00
FTL

201613885

I, Heidi Easley, County Clerk, Victoria County, Texas,
do hereby certify that this is a true and correct copy
as the same appears of record in my office. Witness
my hand and Seal of Office on

October 25, 2017



Heidi Easley, County Clerk

By

Michelle Longoria
Michelle Longoria

Deputy